



MISSOURI DEPARTMENT OF REVENUE
**MISSOURI INCOME
PERCENTAGE**

**2001
FORM
MO-NRI**

Attachment Sequence No. 1040-04 and 1040C-02

A COPY OF YOUR FEDERAL RETURN MUST BE ATTACHED.

- If your home of record is Missouri or you had Missouri source income, complete this form **only** after Form MO-1040, Lines 1 through 25, or Form MO-1040C, Lines 1 through 15 are completed.
- If you filed a joint federal return, you **must** file a combined Missouri return (**even if only one of you had Missouri income**) and complete each column below. **Do not** combine Missouri source income for yourself and your spouse.
- Military pay of a **nonresident stationed** in Missouri should not be included in Missouri source income.
- If you are a nonresident stationed in Missouri or you moved into Missouri after December 31, 2001, and neither you nor spouse had Missouri source income, check this box ☐ and complete Part A and Part B below. You are not required to file a Missouri return. Sign Form MO-NRI on reverse side and send Form MO-NRI along with all Form W-2(s) to: Missouri Department of Revenue, P.O. Box 3900, Jefferson City, MO 65105-3900. Military personnel must attach a Leave and Earnings Statement.

PART A — CHECK YOUR STATUS ON EITHER LINE 1, LINE 2, OR LINE 3 BELOW.

NAME (YOURSELF)		NAME (SPOUSE)	
ADDRESS		ADDRESS	
CITY, STATE, ZIP CODE	SOCIAL SECURITY NUMBER	CITY, STATE, ZIP CODE	SOCIAL SECURITY NUMBER

<input type="checkbox"/> 1. NONRESIDENT OF MISSOURI <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div> <input type="checkbox"/> 2. PART-YEAR MISSOURI RESIDENT <table border="1" style="width:100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width:30%;">a. INDICATE THE DATE YOU WERE A MISSOURI RESIDENT IN 2001.</td> <td style="width:20%;">DATE FROM:</td> <td style="width:50%;">DATE TO:</td> </tr> <tr> <td>b. INDICATE YOUR OTHER STATE OF RESIDENCE AND THE DATE YOU RESIDED THERE.</td> <td>DATE FROM:</td> <td>DATE TO:</td> </tr> </table> <input type="checkbox"/> 3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part B—Missouri Income Percentage. <div style="border: 1px solid black; padding: 5px; margin-top: 5px;"> <p>a. Missouri Domicile <input type="checkbox"/> I did not at any time during the 2001 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____.</p> <p>b. Non-Missouri Domicile <input type="checkbox"/> I resided in Missouri during 2001 solely because I was stationed at _____ on military orders, my home of record is in the state of _____. If you qualified as a nonresident and you had no Missouri source income, enter 0% on Form MO-NRI, Part B, Line 3 below, and on Form MO-1040, Line 27Y, or Form MO-1040C, Line 17. If you have wages in Missouri (other than military pay), you must complete Part B and include your Missouri wages on Line 1. If you are a military nonresident stationed in Missouri and neither you nor your spouse had Missouri source income, enter "0" on Part B, Line 1 below and enter your federal adjusted gross income on Part B, Line 2.</p> </div>	a. INDICATE THE DATE YOU WERE A MISSOURI RESIDENT IN 2001.	DATE FROM:	DATE TO:	b. INDICATE YOUR OTHER STATE OF RESIDENCE AND THE DATE YOU RESIDED THERE.	DATE FROM:	DATE TO:	<input type="checkbox"/> 1. NONRESIDENT OF MISSOURI <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div> <input type="checkbox"/> 2. PART-YEAR MISSOURI RESIDENT <table border="1" style="width:100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width:30%;">a. INDICATE THE DATE YOU WERE A MISSOURI RESIDENT IN 2001.</td> <td style="width:20%;">DATE FROM:</td> <td style="width:50%;">DATE TO:</td> </tr> <tr> <td>b. INDICATE YOUR OTHER STATE OF RESIDENCE AND THE DATE YOU RESIDED THERE.</td> <td>DATE FROM:</td> <td>DATE TO:</td> </tr> </table> <input type="checkbox"/> 3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part B—Missouri Income Percentage. <div style="border: 1px solid black; padding: 5px; margin-top: 5px;"> <p>a. Missouri Domicile <input type="checkbox"/> I did not at any time during the 2001 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____.</p> <p>b. Non-Missouri Domicile <input type="checkbox"/> I resided in Missouri during 2001 solely because I was stationed at _____ on military orders, my home of record is in the state of _____. If you qualified as a nonresident and you had no Missouri source income, enter 0% on Form MO-NRI, Part B, Line 3 below, and on Form MO-1040, Line 27S, or Form MO-1040C, Line 17. If you have wages in Missouri (other than military pay), you must complete Part B and include your Missouri wages on Line 1. If you are a military nonresident stationed in Missouri and neither you nor your spouse had Missouri source income, enter "0" on Part B, Line 1 below and enter your federal adjusted gross income on Part B, Line 2.</p> </div>	a. INDICATE THE DATE YOU WERE A MISSOURI RESIDENT IN 2001.	DATE FROM:	DATE TO:	b. INDICATE YOUR OTHER STATE OF RESIDENCE AND THE DATE YOU RESIDED THERE.	DATE FROM:	DATE TO:
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PART B — MISSOURI INCOME PERCENTAGE

Complete ONLY PART B, if income consists of only wages or salaries with no adjustments on Federal Form 1040A, Line 18, or Federal Form 1040, Line 32. Otherwise, complete Part C and then complete Part B.

	YOURSELF OR ONE INCOME FILER		SPOUSE (ON A COMBINED RETURN)
1. Missouri income. Enter wages, salaries, etc. from Missouri.	00	1	00
2. Taxpayer's total adjusted gross income (from Form MO-1040, Lines 5Y and 5S; Form MO-1040C, Line 3; or from your federal form if you are a military nonresident and you are not required to file a Missouri return).	00	2	00
3. MISSOURI INCOME PERCENTAGE (divide Line 1 by Line 2). If greater than 100%, enter 100%. (Round to a whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage here and on Form MO-1040, Lines 27Y and 27S, or Form MO-1040C, Line 17.	%	3	%

PART C — WORKSHEET FOR MISSOURI SOURCE INCOME

ADJUSTED GROSS INCOME COMPUTATIONS	FEDERAL FORM 1040A LINE NO.	FEDERAL FORM 1040 LINE NO.	YOURSELF OR ONE INCOME FILER		SPOUSE (ON A COMBINED RETURN)	
			MISSOURI SOURCES		MISSOURI SOURCES	
A. Wages, salaries, tips, etc	7	7	A	00	A	00
B. Taxable interest income	8a	8a	B	00	B	00
C. Dividend income	9	9	C	00	C	00
D. State and local income tax refunds	none	10	D	00	D	00
E. Alimony received	none	11	E	00	E	00
F. Business income or (loss)	none	12	F	00	F	00
G. Capital gain or (loss)	10	13	G	00	G	00
H. Other gains or (losses)	none	14	H	00	H	00
I. Taxable IRA distributions	11b	15b	I	00	I	00
J. Taxable pensions and annuities	12b	16b	J	00	J	00
K. Rents, royalties, partnerships, S corporations, trusts, etc.	none	17	K	00	K	00
L. Farm income or (loss)	none	18	L	00	L	00
M. Unemployment compensation	13	19	M	00	M	00
N. Taxable social security benefits	14b	20b	N	00	N	00
O. Other income	none	21	O	00	O	00
P. Total. Add Lines A through O.	15	22	P	00	P	00
Q. Less: federal adjustments to income	18	32	Q	00	Q	00
R. SUBTOTAL (Line P – Line Q) If no modifications to income, STOP and ENTER this amount on reverse side, Part B, Line 1.	19	33	R	00	R	00
S. Missouri modifications — additions to federal adjusted gross income (Missouri source from Form MO-1040, Line 2)			S	00	S	00
T. Missouri modifications — subtractions from federal adjusted gross income (Missouri source from Form MO-1040, Line 4, or Form MO-1040C, Line 2)			T	00	T	00
U. MISSOURI INCOME (Missouri sources). Line R plus Line S, minus Line T. Enter this amount on reverse side, Part B, Line 1.			U	00	U	00

Frequently Asked Questions

1. **What are the federal line references on the worksheet used for?**

You must determine what portion of each line on the federal return is Missouri source income. The federal line references will help you find the information needed on Lines A through R.

2. **What is Missouri source income and how do I determine the Missouri source income for myself and my spouse?**

Missouri source income is the income earned in Missouri. It includes: 1) wages earned in Missouri; 2) income from business, trade, profession, or occupation carried on in Missouri; 3) income from real or tangible personal property in Missouri; and 4) interest, dividends, and pension income received during the time you/your spouse were a Missouri resident. You should use the worksheet to allocate your income between you and your spouse. You should determine what portion of each line on your federal income tax return is Missouri source income for yourself and your spouse and enter on the appropriate line on the worksheet above.

3. **If I have only rental property in Missouri, do I have to complete the Form MO-NRI?**

YES!! The amount of rental income received from a Missouri property is taxable to Missouri, if \$600 or more.

4. **Should I attach a copy of my federal return?**

YES!! A copy of your federal return is needed to verify information and may prevent a delay in the processing of your Missouri return.

5. **If I am in the military, stationed in Missouri, but my home of record is not Missouri, and my spouse had Missouri source income, is he/she required to complete the Form MO-NRI?**

YES! Both of you need to complete the Form MO-NRI. If you had military income only, your Missouri income percentage would be 0%. If your spouse's total income was Missouri source, 100% should be entered as the Missouri income percentage. As a nonresident of Missouri, any income from a Missouri source (excluding military pay) is taxed by Missouri. The Form MO-NRI should be completed to indicate your and your spouse's Missouri income percentage.

6. **If I have a Missouri domicile and I am stationed outside of Missouri, but my spouse remained in Missouri, do I have to pay Missouri tax on my military income?**

YES! 100% of your military income and your spouse's income would be taxable to Missouri.

Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.

SIGNATURE	DATE	SPOUSE'S SIGNATURE	DATE
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